

SK:STN/MWK  
F. #2014R02152

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF NEW YORK  
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UNITED STATES OF AMERICA

- against -

ANTHONY RICCIO,

I N F O R M A T I O N

Cr. No. 20 - 522 (N66)

(T. 26, U.S.C., § 7202; T. 18, U.S.C.,  
§§ 3551 et seq.)

Defendant.

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THE UNITED STATES ATTORNEY CHARGES:

At all times relevant to this Information, unless otherwise indicated:

1. The defendant ANTHONY RICCIO was a resident of Brooklyn, New York. RICCIO was the sole owner and operator of AD Custom Interiors, Inc. (“AD Custom”), a construction business headquartered in Brooklyn, New York.

2. Pursuant to Title 26 of the United States Code, employers, including AD Custom, had a duty to collect, truthfully account for and pay over to the Internal Revenue Service (“IRS”) federal income taxes and Federal Insurance Contributions Act (“FICA”) taxes, and to file Employer’s Quarterly Federal Tax Returns, IRS Form 941 (“Form 941”). Under FICA, AD Custom was required to collect, truthfully account for and pay over to the IRS taxes on behalf of their employees to fund various federal benefit programs, including Social Security and Medicare. AD Custom itself was also required to pay over to the IRS a matching share of FICA taxes. As the sole owner and operator of AD Custom, the defendant ANTHONY RICCIO was a “responsible person” for AD Custom, and

had a legal duty to collect, truthfully account for and pay over to the IRS the federal income taxes and FICA taxes withheld from employees of AD Custom.

3. In or about and between January 2011 and January 2016, both dates being approximate and inclusive, the defendant ANTHONY RICCIO knowingly failed to account for and pay over to the IRS federal income taxes and FICA taxes for the employees of AD Custom. As a result, AD Custom failed to pay approximately \$255,433 in federal income taxes and FICA taxes, including the employer's share of approximately \$127,217 and the employee's share of approximately \$127,217.

4. For each of the quarters in the period from 2011 to 2015, the defendant ANTHONY RICCIO further failed to file or cause to be filed accurate Forms 941 on behalf of AD Custom. During that period, AD Custom received approximately \$3,192,500 in checks as payments for services. RICCIO cashed those checks at a check-cashing business, and used part of the cash to pay employees of AD Custom. RICCIO concealed these cash payments from his accountant, causing the accountant to prepare false Forms 941 for AD Custom. After reviewing those false returns, RICCIO signed and caused to be filed Forms 941 for AD Custom that he knew were false.

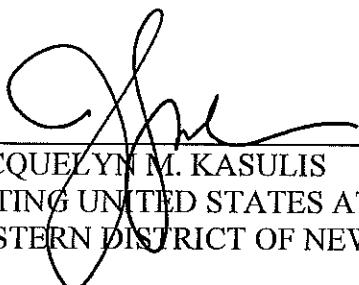
**WILLFUL FAILURE TO COLLECT AND PAY OVER EMPLOYMENT TAX**

5. The allegations contained in paragraphs one through four are realleged and incorporated as if fully set forth in this paragraph.

6. On or about January 30, 2016, within the Eastern District of New York and elsewhere, the defendant ANTHONY RICCIO, being the sole owner and operator of AD Custom, and thereby having the duty to collect, truthfully account for and pay over to the IRS federal income taxes and FICA taxes from the total taxable wages of employees, did

knowingly and willfully fail to collect, truthfully account for and pay over to the IRS federal income taxes and FICA taxes due and owing to the United States on behalf of AD Custom, knowing that such federal income taxes and FICA taxes were due and owing.

(Title 26, United States Code, Section 7202; Title 18, United States Code, Sections 3551 et seq.)



JACQUELYN M. KASULIS  
ACTING UNITED STATES ATTORNEY  
EASTERN DISTRICT OF NEW YORK

No.

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# UNITED STATES DISTRICT COURT

## EASTERN *District of* NEW YORK

### CRIMINAL DIVISION

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### THE UNITED STATES OF AMERICA

*vs.*

*ANTHONY RICCIO,*

Defendant.

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## INFORMATION

(T. 26, U.S.C. § 7202; T. 18, U.S.C. §§ 3551)

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*A true bill.*

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*Foreperson*

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*Filed in open court this \_\_\_\_\_ day,*

*of \_\_\_\_\_ A.D. 20 \_\_\_\_\_*

*Clerk*

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*Bail, \$ \_\_\_\_\_*

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*Shawn T. Noud, Mark W. Kotila, Trial Attorneys (202) 353-9215*